



# NEWS RELEASE

## STATE BOARD OF EQUALIZATION

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Sacramento  
California 95814

BETTY T. YEE  
Acting Member, BOE  
First District

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### FOR IMMEDIATE RELEASE

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## YEE ANNOUNCES TAX RELIEF FOR VICTIMS OF NORTHERN CALIFORNIA RAINSTORMS

Betty T. Yee, Acting Member of the California State Board of Equalization (BOE), today announced that emergency tax relief is available to those taxpayers and fee payers directly affected by rainstorms in the Counties of Butte, Del Norte, El Dorado, Humboldt, Lake, Lassen, Marin, Mendocino, Napa, Nevada, Placer, Plumas, Sacramento, San Joaquin, San Mateo, Sierra, Siskiyou, Solano, Sonoma, Sutter, Trinity, Yolo, and Yuba.

“A natural disaster can severely affect the livelihood of its victims, as recent history has shown us,” said Yee. “We recognize this and offer affected taxpayers additional time to put their finances in order.”

### **Extension For Return Filings**

Special relief in the form of a **one-month extension of time to file returns and pay taxes or fees** is available in all of the following BOE administered programs:

Sales and use taxes, gasoline tax, use fuel tax, alcoholic beverage taxes, cigarette and tobacco products taxes, jet fuel tax, diesel fuel tax, interstate user tax, timber yield tax, as well as the integrated waste management fee, California tire fee, occupational lead poisoning prevention fee, underground storage tank maintenance fee, oil spill response, prevention and administration fees, energy resources surcharge, emergency telephone users surcharge, natural gas surcharge, marine invasive species fee (ballast water fee), covered electronic waste recycling fee, water rights fees and hazardous waste fees.

This relief is afforded to any taxpayer or fee payer afflicted by the Northern California rainstorms and who as a result cannot meet tax filing and payment deadlines. The BOE may also extend the deadline for filings that were delayed by disruption of the normal activities of the United States Postal Service or private mail and freight companies. Taxpayers and fee payers must include with their returns a statement, signed under penalty of perjury, stating the cause for the late filing if requesting an extension for filing returns.

### **Relief of Interest and Penalties**

Relief of interest and penalties may be provided for those persons who are unable to file their returns and pay taxes and fees in a timely manner. This relief may be provided to the programs listed above as well as the insurance tax and the childhood lead poisoning prevention fee.

Taxpayers and fee payers must include with their returns a statement, signed under penalty of perjury, stating the cause for the late filing if requesting relief of interest and penalties.

**Please note that the relief program for interstate user tax under the International Fuel**

**Tax Agreement (IFTA) applies to California tax only. To waive interest and penalties for another jurisdiction, the Board of Equalization must receive written approval from the other jurisdiction.** For information regarding IFTA, please call the Fuel Taxes Division at **916-322-9669** or **800-400-7115** and follow the prompts to Fuel Taxes.

#### **Copies of BOE Tax Records Available**

Business owners and feepayers needing to obtain copies of BOE tax records, and who were affected by the storms, will be able to receive replacements free of charge. To obtain copies of critically needed tax records on file with the BOE, including prior tax returns, copies of audits, and permit application forms, please call our Taxpayer Records Unit at 916-445-4326.

#### **For More Information and Forms**

The BOE has several forms that may be of assistance. BOE 468, *Request for Extension*, and BOE 27, *Penalty and Interest Relief for Disaster Victims*, are both available on the Internet as fill-in forms. Copies of these forms may be downloaded by visiting our website at [www.boe.ca.gov](http://www.boe.ca.gov), or obtained by calling **800-400-7115**.

#### **Property Taxes**

Unlike sales and fuel taxes - which are collected by the state - property tax is collected at the county level. If taxable property is damaged or destroyed by the rainstorms, the taxpayer may be eligible for property tax relief in the form of reduced assessments due to misfortune or calamity and a deferral of payment of the April 10, 2006 property taxes bill for property without penalties and interest accruing. Applications for this relief are available from and must be filed with the county assessor. Taxpayers with additional questions should contact their county assessor's office. A complete listing of assessors is available online at <http://www.boe.ca.gov/proptaxes/assessors.htm>.

Acting Board Member Betty T. Yee, of San Francisco, assumed the First District seat on the Board of Equalization in 2004.

The five-member Board of Equalization is a publicly elected tax board. The Board collects more than \$44 billion annually in taxes and fees supporting state and local government services. It hears business tax appeals, acts as the appellate body for franchise and personal income tax appeals, and plays a significant role in the assessment and administration of property taxes.

Other Board Members include Bill Leonard of Sacramento/Ontario, Second District; Claude Parrish of Long Beach, Third District; Chairman John Chiang of Los Angeles, Fourth District and State Controller Steve Westly.

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